

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Duneland School Corporation (6470)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,930,809	\$1,932,025	\$1,898,598	\$2,099,090	2.11%	10.56%
Group Health Insurance	222	\$405,354	\$479,327	\$448,230	\$500,461	5.41%	11.65%
Non - Certified Salaries	120	\$477,653	\$452,270	\$475,397	\$416,477	-3.37%	-12.39%
Licensed Employees	135	\$297,048	\$307,053	\$332,123	\$383,672	6.61%	15.52%
Teacher Retirement Fund, After 7-1-95	216	\$198,633	\$164,251	\$171,562	\$190,791	-1.00%	11.21%
Other Employee Benefits	241 - 290	\$167,527	\$166,631	\$142,849	\$153,614	-2.14%	7.54%
Social Security Certified	212	\$141,387	\$141,648	\$138,527	\$153,335	2.05%	10.69%
Public Employees Retirement Fund	214	\$112,593	\$98,247	\$108,800	\$103,937	-1.98%	-4.47%
Social Security Noncertified	211	\$56,063	\$54,424	\$57,763	\$56,611	0.24%	-1.99%
Other Group Insurance Authorized by Statute	224	\$14,032	\$14,308	\$14,314	\$16,628	4.33%	16.17%
Operational Supplies	611	\$7,786	\$10,052	\$8,844	\$12,127	11.71%	37.11%
Equipment	730	\$0	\$0	\$9,847	\$10,519	NA	6.83%
Workers Compensation Insurance	225	\$23,659	\$6,800	\$3,500	\$8,400	-22.81%	140.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,919	\$10,567	\$7,371	\$8,044	-16.96%	9.13%
Travel	580	\$2,641	\$2,765	\$5,109	\$7,680	30.59%	50.33%
Group Life Insurance	221	\$6,948	\$7,527	\$7,720	\$3,959	-13.12%	-48.72%
Other Professional and Technical Services	319	\$0	\$13,383	\$7,491	\$2,300	NA	-69.29%
Dues and Fees	810	\$730	\$723	\$185	\$0	-100.00%	-100.00%
Official Bond Premiums	525	\$1,456	\$0	\$0	\$0	-100.00%	NA
<b>Student Instructional Support Total</b>		<b>\$3,861,239</b>	<b>\$3,862,000</b>	<b>\$3,838,229</b>	<b>\$4,127,644</b>	<b>1.68%</b>	<b>7.54%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$15,295,575	\$15,502,670	\$15,329,156	\$15,829,402	0.86%	3.26%
Group Health Insurance	222	\$2,533,795	\$3,163,901	\$3,137,437	\$3,324,388	7.02%	5.96%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$1,172,212	\$3,014,762	\$2,689,880	NA	-10.78%
Non - Certified Salaries	120	\$1,747,198	\$1,812,734	\$1,800,343	\$1,984,707	3.24%	10.24%
Teacher Retirement Fund, After 7-1-95	216	\$1,346,267	\$1,139,699	\$1,211,203	\$1,305,372	-0.77%	7.77%
Social Security Certified	212	\$1,142,165	\$1,149,948	\$1,131,487	\$1,171,609	0.64%	3.55%
Textbooks	630	\$384,125	\$455,348	\$714,814	\$679,007	15.31%	-5.01%
Content	747	\$529,788	\$513,934	\$470,151	\$546,107	0.76%	16.16%
Computer Hardware	741	\$264,713	\$430,467	\$697,219	\$510,204	17.83%	-26.82%

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**Biannual Financial Report Data**

**Duneland School Corporation (6470)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$295,088	\$340,865	\$318,711	\$364,665	5.44%	14.42%
Pre-2008 Object Code - Temporary Salaries	130	\$322,846	\$328,199	\$269,634	\$337,804	1.14%	25.28%
Other Employee Benefits	241 - 290	\$131,110	\$143,727	\$160,052	\$172,842	7.15%	7.99%
Travel	580	\$22,380	\$31,591	\$86,191	\$145,685	59.73%	69.03%
Social Security Noncertified	211	\$129,091	\$133,318	\$131,891	\$145,272	3.00%	10.15%
Public Employees Retirement Fund	214	\$125,176	\$115,242	\$126,001	\$133,422	1.61%	5.89%
Workers Compensation Insurance	225	\$114,168	\$106,932	\$84,920	\$117,223	0.66%	38.04%
Teacher Retirement Fund, Prior to 7-1-95	215	\$203,998	\$135,820	\$110,419	\$99,144	-16.51%	-10.21%
Other Group Insurance Authorized by Statute	224	\$86,870	\$84,891	\$85,109	\$92,934	1.70%	9.19%
Other Professional and Technical Services	319	\$25,006	\$12,731	\$63,967	\$65,574	27.25%	2.51%
Other Supplies and Materials	615, 660 - 689	\$25,146	\$48,759	\$44,718	\$61,057	24.83%	36.54%
Instructional Programs Improvement Services	312	\$0	\$17,959	\$14,463	\$50,229	NA	247.29%
Library Books	640	\$29,721	\$52,372	\$72,850	\$47,880	12.66%	-34.28%
Miscellaneous Objects	876 - 899	\$2,771,396	\$1,651,427	\$34,271	\$37,212	-65.96%	8.58%
Periodicals	650	\$7,155	\$15,452	\$18,891	\$22,406	33.03%	18.60%
Equipment	730	\$145	\$1,791	\$54,439	\$21,447	248.88%	-60.60%
Group Life Insurance	221	\$35,264	\$36,555	\$37,095	\$18,548	-14.84%	-50.00%
Connectivity	744	\$0	\$0	\$3,464	\$17,000	NA	390.83%
Dues and Fees	810	\$37,700	\$14,447	\$14,677	\$16,135	-19.12%	9.93%
Other Technology Hardware	746	\$72,071	\$79,936	\$42,976	\$12,163	-35.91%	-71.70%
Rentals	440	\$1,527	\$1,435	\$4,983	\$9,747	58.96%	95.62%
Other Purchased Services	593	\$0	\$1,165	\$940	\$3,400	NA	261.70%
Postage and Postage Machine Rental	532	\$229,656	\$3,192	\$1,932	\$2,568	-67.48%	32.92%
Insurance	520	\$387	\$501	\$146	\$2,328	56.61%	1494.52%
Printing and Binding	550	\$329	\$625	\$0	\$329	0.00%	NA
Awards	875	\$0	\$100	\$200	\$93	NA	-53.60%
Seldom or Non-Recurring Purchases	873	\$0	\$40	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$1,197	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$0	\$0	\$811	\$0	NA	-100.00%
Instruction Services	311	\$0	\$0	\$1,500	\$0	NA	-100.00%
Unemployment Insurance	230	\$3,137	\$1,373	\$2,090	\$0	-100.00%	-100.00%
Professional Development	748	\$17,815	\$14,400	\$1,676	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$45,461	\$54,776	\$47,905	\$0	-100.00%	-100.00%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Duneland School Corporation (6470)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Academic Achievement Total</b>		<b>\$27,976,269</b>	<b>\$28,771,731</b>	<b>\$29,343,493</b>	<b>\$30,037,785</b>	<b>1.79%</b>	<b>2.37%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$5,603,787	\$5,555,928	\$5,550,115	\$5,755,230	0.67%	3.70%
Group Health Insurance	222	\$1,287,102	\$1,516,541	\$1,441,727	\$1,578,659	5.24%	9.50%
Light and Power - Other Than Heating and Cooling	625	\$1,247,800	\$1,343,472	\$1,403,105	\$1,275,453	0.55%	-9.10%
Food Purchases	614	\$1,273,154	\$1,270,728	\$1,235,806	\$1,140,948	-2.70%	-7.68%
Public Employees Retirement Fund	214	\$790,718	\$670,602	\$717,811	\$733,577	-1.86%	2.20%
Repairs and Maintenance Services	430	\$152,446	\$133,087	\$487,966	\$613,342	41.63%	25.69%
Vehicles	731	\$582,216	\$548,186	\$694,085	\$530,382	-2.30%	-23.59%
Operational Supplies	611	\$440,459	\$451,745	\$425,133	\$481,943	2.28%	13.36%
Social Security Noncertified	211	\$423,993	\$419,898	\$418,332	\$434,133	0.59%	3.78%
Insurance	520	\$372,376	\$391,591	\$389,233	\$415,847	2.80%	6.84%
Heating and Cooling for Buildings - Gas	622	\$345,484	\$505,304	\$372,869	\$275,285	-5.52%	-26.17%
Certified Salaries	110	\$245,422	\$270,475	\$270,080	\$271,556	2.56%	0.55%
Gasoline and Lubricants	613	\$499,934	\$476,042	\$389,824	\$245,956	-16.25%	-36.91%
Water and Sewage	411	\$243,015	\$241,202	\$226,028	\$213,394	-3.20%	-5.59%
Other Supplies and Materials	615, 660 - 689	\$113,756	\$122,907	\$117,275	\$146,414	6.51%	24.85%
Workers Compensation Insurance	225	\$167,061	\$173,141	\$131,472	\$142,023	-3.98%	8.03%
Nonlicensed Employees	136	\$70,190	\$81,339	\$80,100	\$130,421	16.75%	62.82%
Pre-2008 Object Code - Temporary Salaries	130	\$181,154	\$174,417	\$151,366	\$120,331	-9.72%	-20.50%
Other Professional and Technical Services	319	\$272	\$38,982	\$36,504	\$107,135	345.50%	193.49%
Other Employee Benefits	241 - 290	\$79,861	\$96,172	\$89,711	\$84,241	1.34%	-6.10%
Other Purchased Services	593	\$0	\$14,005	\$63,494	\$78,255	NA	23.25%
Content	747	\$0	\$78,223	\$39,414	\$63,632	NA	61.45%
Overtime Salaries	140	\$29,391	\$43,221	\$47,726	\$62,042	20.54%	30.00%
Telephone	531	\$33,858	\$42,297	\$39,786	\$60,246	15.50%	51.42%
Board of Education Services	318	\$17,871	\$11,258	\$24,621	\$54,454	32.12%	121.17%
Tires and Repairs	612	\$90,366	\$39,088	\$18,232	\$50,700	-13.45%	178.09%
Wireless Equipment	743	\$0	\$10,000	\$15,190	\$50,003	NA	229.18%
Removal of Refuse and Garbage	412	\$86,333	\$48,807	\$79,061	\$46,473	-14.34%	-41.22%
Equipment	730	\$608,079	\$421,161	\$85,588	\$42,443	-48.60%	-50.41%
Construction Services	450	\$0	\$0	\$30,850	\$40,590	NA	31.57%

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Awards	875	\$0	\$0	\$51,765	\$37,980	NA	-26.63%
Travel	580	\$29,647	\$38,213	\$31,185	\$33,184	2.86%	6.41%
Other Purchased Property Services	490 - 499	\$19,957	\$85,167	\$61,333	\$30,348	11.05%	-50.52%
Miscellaneous Objects	876 - 899	\$5,634	\$12,251	\$29,139	\$29,354	51.08%	0.74%
Other Group Insurance Authorized by Statute	224	\$25,593	\$24,776	\$25,089	\$28,814	3.01%	14.85%
Teacher Retirement Fund, After 7-1-95	216	\$15,369	\$27,811	\$28,359	\$28,514	16.71%	0.55%
Board Member Compensation	115	\$18,148	\$19,516	\$19,416	\$20,398	2.97%	5.06%
Staff Services	314	\$5,795	\$5,712	\$28,172	\$19,881	36.10%	-29.43%
Social Security Certified	212	\$17,443	\$19,359	\$18,011	\$18,160	1.01%	0.83%
Dues and Fees	810	\$8,156	\$37,309	\$16,561	\$17,593	21.19%	6.23%
Postage and Postage Machine Rental	532	\$5,290	\$16,030	\$9,829	\$15,597	31.04%	58.68%
Connectivity	744	\$35,325	\$31,725	\$5,827	\$12,684	-22.59%	117.67%
Rentals	440	\$4,943	\$7,283	\$11,373	\$9,564	17.94%	-15.91%
Other Communication Services	533 - 539	\$0	\$9,495	\$29,750	\$7,745	NA	-73.97%
Group Life Insurance	221	\$12,107	\$12,052	\$11,902	\$6,405	-14.71%	-46.18%
Unemployment Insurance	230	\$0	\$929	\$4,923	\$4,460	NA	-9.42%
Advertising	540	\$2,151	\$4,110	\$3,173	\$3,198	10.42%	0.78%
Seldom or Non-Recurring Purchases	873	\$0	\$1,993	\$1,033	\$2,230	NA	115.80%
Student Transportation Services	510	\$3,386	\$2,393	\$2,166	\$2,197	-10.25%	1.45%
Official Bond Premiums	525	\$495	\$611	\$3,029	\$686	8.50%	-77.35%
Periodicals	650	\$0	\$4,406	\$700	\$542	NA	-22.57%
Bank Service Charges	871	\$385	\$372	\$974	\$397	0.77%	-59.22%
Other Technology Hardware	746	\$0	\$27,000	\$11,550	\$0	NA	-100.00%
Telecommunications Equipment	745	\$9,300	\$36,785	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$0	\$14,015	\$0	\$0	NA	NA
Computer Hardware	741	\$28,641	\$54,450	\$0	\$0	-100.00%	NA
Pupil Services	313	\$1,062	\$901	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,050	\$168	\$0	\$0	-100.00%	NA

**Overhead and Operational Total    \$15,239,976    \$15,684,651    \$15,477,765    \$15,575,038    0.55%    0.63%**

**Non Operational**

Redemption of Principal	831	\$0	\$3,500,000	\$7,190,000	\$7,485,000	NA	4.10%
Construction Services	450	\$1,581,413	\$2,841,706	\$2,515,195	\$5,404,882	35.97%	114.89%

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Interest	832	\$0	\$919,415	\$1,657,153	\$1,507,136	NA	-9.05%
Rentals	440	\$1,702,974	\$1,809,714	\$1,079,903	\$1,436,675	-4.16%	33.04%
Equipment	730	\$781,213	\$668,256	\$685,813	\$534,171	-9.07%	-22.11%
Certified Salaries	110	\$292,450	\$276,596	\$300,399	\$302,999	0.89%	0.87%
Non - Certified Salaries	120	\$180,377	\$203,613	\$189,126	\$233,253	6.64%	23.33%
Other Professional and Technical Services	319	\$12,668	\$77,992	\$133,584	\$218,454	103.78%	63.53%
Improvements Other Than Buildings	715	\$186,728	\$260,620	\$471,558	\$201,081	1.87%	-57.36%
Repairs and Maintenance Services	430	\$94,675	\$80,834	\$63,855	\$67,430	-8.13%	5.60%
Other Technology Hardware	746	\$0	\$0	\$15,000	\$37,000	NA	146.67%
Travel	580	\$19,231	\$10,680	\$17,884	\$24,744	6.50%	38.36%
Teacher Retirement Fund, After 7-1-95	216	\$27,652	\$19,944	\$23,860	\$23,333	-4.16%	-2.21%
Social Security Certified	212	\$21,755	\$20,490	\$22,000	\$22,338	0.66%	1.54%
Social Security Noncertified	211	\$13,461	\$15,263	\$14,356	\$16,139	4.64%	12.42%
Other Supplies and Materials	615, 660 - 689	\$30,797	\$0	\$0	\$15,000	-16.46%	NA
Dues and Fees	810	\$10,525	\$13,813	\$16,775	\$8,500	-5.20%	-49.33%
Public Employees Retirement Fund	214	\$4,557	\$3,858	\$3,730	\$4,742	1.00%	27.13%
Operational Supplies	611	\$320	\$4,667	\$1,418	\$2,574	68.42%	81.53%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,548	\$1,783	\$1,289	\$1,203	-17.11%	-6.68%
Miscellaneous Objects	876 - 899	\$9,789,414	\$5,416,031	\$0	\$0	-100.00%	NA
Textbooks	630	\$24,355	\$82,154	\$0	\$0	-100.00%	NA
Professional Development	748	\$16,221	\$499	\$0	\$0	-100.00%	NA
Buildings	720	\$8,795	\$14,540	\$0	\$0	-100.00%	NA
Staff Services	314	\$500	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$14,802,630</b>	<b>\$16,242,465</b>	<b>\$14,402,897</b>	<b>\$17,546,654</b>	<b>4.34%</b>	<b>21.83%</b>
<b>Grand Total</b>		<b>\$61,880,114</b>	<b>\$64,560,847</b>	<b>\$63,062,383</b>	<b>\$67,287,122</b>	<b>2.12%</b>	<b>6.70%</b>